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# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L'État de Poudouchéry The Gazette of Puducherry

### PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற  
வெளியீடு

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No. } 35	Poudouchéry	Lundi	17	Mars	2025 (26 Phalguna 1946)
No. }	Puducherry	Monday	17th	March	2025

### GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 35, Puducherry, dated 17th March 2025)

#### NOTIFICATION

In exercise of the powers conferred by section 164 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following rules further to amend the Puducherry Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Puducherry Goods and Services Tax (Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Puducherry Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely:-

“16A. Grant of temporary identification number.— Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person, a temporary identification number and issue an order in Part B of FORM GST REG-12.”

3. In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures “FORM GST REG-10”, the words, letters and figures “or in the intimation furnished by the composition taxpayer in FORM GST CMP-02” shall be inserted.

4. In the said rules, with effect from a date to be notified, in rule 87, in the sub-rule (4), after the words “common portal”, the words, figures and letters “as per rule 16A” shall be inserted.

5. In the said rules, with effect from a date to be notified, for FORM REG-12, the following form shall be substituted, namely:-

## "FORM GST REG-12

[See rule16(1), 16A]

Reference Number :

Date :

To (Name) :

(Address) :

Temporary Registration Number/Temporary Identification Number

**Order of Grant of Temporary Registration / *Suo Moto* Registration/Temporary Identification Number**

Whereas, the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

**PART A**

Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	<div>Building No./Flat No.</div> <div>Floor No.</div> <div>Name of Premises/ Building</div> <div>Road/ Street</div> <div>Town/City/Locality/Village</div> <div>Block/ Taluka</div> <div>District</div> <div>State</div> <div>PIN Code</div>
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)	
10.	Reasons for temporary registration	
11.	Effective date of registration/ temporary ID	
12.	Registration No. /Temporary ID	

## 13. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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## Details of Bank Account 1

Account Number																	
Type of Account								IFSC									
Bank Name																	
Branch Address	To be auto-populated (Edit mode)																

Note – Add more bank accounts.

(Upload of Seizure Memo /Detention Memo/ Any other supporting documents)	
<< You are hereby directed to file application for proper registration within ninety days of the issue of this order>>	
	Signature
Place :	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.	

**PART B**

Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are hereby granted a temporary identification number as per the following details:

Details of person to whom temporary identification number has been granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	<div>Building No./ Flat No.</div> <div>Floor No.</div> <div>Name of Premises/ Building</div> <div>Road/ Street</div> <div>Town/City/Locality/Village</div> <div>Block/ Taluka</div> <div>District</div> <div>State</div> <div>PIN Code</div>
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)	
10.	Effective date of temporary ID	
11.	Temporary ID	

## 12. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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## Details of Bank Account

Account Number																				
Type of Account								IFSC												
Bank Name																				
Branch Address	To be auto-populated (Edit mode)																			

Note – Add more bank accounts.

Signature	
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority."	

(By order of the Lieutenant-Governor)

**L. MOHAMED MANSOOR,**  
Additional Secretary to Government (Commercial Taxes).

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 36, Puducherry, dated 17th March 2025)

NOTIFICATION

In exercise of the powers conferred by section 128 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017) (hereinafter referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act up to the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

(By order of the Lieutenant-Governor)

**L. MOHAMED MANSOOR,**  
Additional Secretary to Government (Commercial Taxes).

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 37, Puducherry, dated 17th March 2025)

NOTIFICATION

In exercise of the powers conferred by section 164 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), read with sub-rule (1) of rule 1 of the Puducherry Goods and Services Tax (Amendment) Rules, 2024 (hereinafter referred to as rules), issued *vide* notification of the Commercial Taxes Secretariat, Government of Puducherry *vide* G.O.Ms.No.7, dated 14th October, 2024, published in the Gazette of Puducherry, Extraordinary, Part I, No.137, dated 21st October, 2024, the Lieutenant-Governor, Puducherry hereby appoints the following dates as mentioned in column (3) of the Table below, on which the provisions of rules specified in column (2) of the said Table, shall come into force, namely.—

Table

S.No	Rules	Date
(1)	(2)	(3)
1.	Rules 23, 26 and 31	11th day of February, 2025
2.	Rules 7, 36 and clause (ii) of rule 37	1st day of April, 2025

(By order of the Lieutenant-Governor)

**L. MOHAMED MANSOOR,**  
Additional Secretary to Government (Commercial Taxes).

GOVERNMENT OF PUDUCHERRY  
**COMMERCIAL TAXES SECRETARIAT**

*(G.O. Ms. No. 38, Puducherry, dated 17th March 2025)*

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 1 of the Puducherry Goods and Services Tax (Amendment) Act, 2025 (Act No.3 of 2025), the Lieutenant-Governor, Puducherry, hereby appoints, -

(a) the date of publication of this notification in the Official Gazette, as the date on which the provisions of sections 6, 30, 36 and 38 of the said Act shall come into force; and

(b) the 1st day of November, 2024, as the date on which the provisions of sections 2 to 5, 7 to 29, 31 to 35 and 37 of the said Act shall be deemed to have been come into force.

(By order of the Lieutenant-Governor)

**L. MOHAMED MANSOOR,**  
Additional Secretary to Government (Commercial Taxes).

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